



# United States Department of the Interior

## NATIONAL PARK SERVICE

1849 C Street, N.W.

Washington, D.C. 20240

IN REPLY REFER TO:

FEB 25 2011

Re: **Nugent Home for Baptists, 221 West Johnson St., Philadelphia, Pennsylvania**  
Project Number: **17926**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you and \_\_\_\_\_ and \_\_\_\_\_ for meeting with me in Washington on December 21, 2010, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional information received on February 3, 2011, I have determined that the rehabilitation of the Nugent Home for Baptists is not consistent with the historic character of the property, and that the project does not meet Standards 2 and 6 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on December 6, 2010, by TPS is hereby affirmed.

Built in 1895 by George Nugent as a retirement home for impoverished Baptist ministers and their spouses, the Nugent Home for Baptists was listed in the National Register of Historic Places on August 30, 2006, in recognition of its significance in social history as an example of late 19th century philanthropy and in architecture as an outstanding work of Philadelphia architect J. Franklin Stuckert.

The proposed rehabilitation of this "certified historic structure" was found not to meet the Secretary of the Interior's Standards for Rehabilitation owing to a number of treatments planned on both exterior and interior. Exterior work cited by TPS includes the replacement of terra cotta roof tiles on the north elevation with new shingles that would not match the historic ones, the enclosure of open porches with glass panels, and the creation of window wells. Proposed interior measures cited include removing walls and finishes, furring out the perimeter walls, narrowing the corridor, and moving the main stairs.

At our meeting, you presented three modifications to exterior features of the project as initially proposed in the application submitted to TPS. With regard to the north-facing roof elevation, the proposed asphalt shingles will not be used; instead, the replacement tiles proposed for the other elevations will also be installed on the north slope. These newly proposed tiles are acceptable substitutes for the historic terra cotta roof tiles that must be replaced. With regard to the window wells, the revised landscaping plan presented at our meeting will suffice to obscure the window wells, which in any case were never so large or so numerous as to become prominent new features. With regard to the porches at the southeast corner,

you have proposed to enclose them with clear glass rather than with tinted glass as first proposed. In general, enclosing porches is not a recommended treatment. In this instance, however, because the porches are inset behind heavy masonry piers and balustrades and the new curtain walls will be installed behind the masonry, the change will not be as noticeable as it would be on most other buildings. Accordingly, I have determined that enclosing these particular porches in the proposed manner to be marginally acceptable. Consequently, these three issues have not entered into my decision.

Although the replacement cornice at the roof edge and the replacement cornice and columns on the front porch were not mentioned in TPS' December 6, 2010 denial letter, I have reviewed the replacements proposed in the Part 2 application and have determined that they do not match the design and other visual qualities of the original features and thus do not comply with Standard 6. Standard 6 states:

*"Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence."* With regard to the missing roof cornice, the overall configuration and the profile and spacing of the individual brackets of the proposed replacement (Edon CR-390, depicted on drawing A3.1) do not match the corresponding features visible in photographs of the original cornice. With regard to the porch cornice, the proposed replacement (depicted on drawing A3.3) does not match either the size and spacing of the dentils, or the decorative beads below the dentils, in the substantially intact historic cornice. With regard to the porch columns, the profile of the six replacement columns (also depicted on drawing A3.3) does not appear to match the four remaining historic columns.

With regard to interior treatments, I have determined that the proposal to furr out the perimeter walls—never a recommended treatment—is slight enough in this case not to cause the project to contravene the Standards for Rehabilitation. Consequently, furring out the perimeter walls has not entered into my decision.

With regard to the central corridors and the main stair, I have determined that both are character-defining features, and the changes proposed here would significantly diminish the building's historic character. The wide halls and main stair are not only noteworthy features in themselves, but they were also principal elements of the circulation pattern in the building. The ten foot wide corridors were literally and figuratively a central element of the building; narrowing them to five feet on all four floors would greatly impair the contribution they make to this "certified historic structure." Consequently, I find that this treatment brings the project into conflict with Standard 2 of the Standards for Rehabilitation. Standard 2 states: *"The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided."*

Likewise, moving the main stair several feet is a gratuitous change that would modify a character-defining feature. The information presented at our meeting concerning its structural inadequacy does not justify relocating it; at best, this information only supports the need to repair the feature in place—not to move it. As a result, I find that this proposal also causes the project to contravene Standards 2 and 6, cited above.

I appreciate the efforts you have made to work with the surrounding neighborhood to preserve the Nugent Home for Baptists. However, I find that the proposal submitted to the National Park Service, modified as noted above, cannot be approved in its present form as meeting the minimum test for certification, namely, that the overall historic character of the building be maintained.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the December 6, 2010, denial that TPS issued regarding rehabilitation certification. A copy of

this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Burns". The signature is fluid and cursive, with a large initial "J" and "B".

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-PA  
IRS